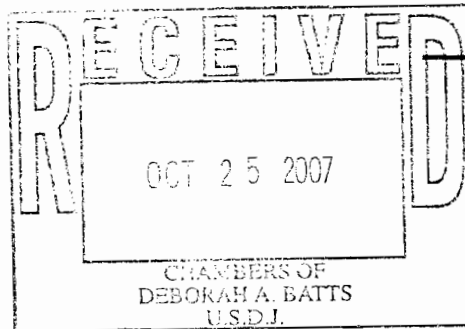


**HOWREY** LLP

MEMO ENDORSED

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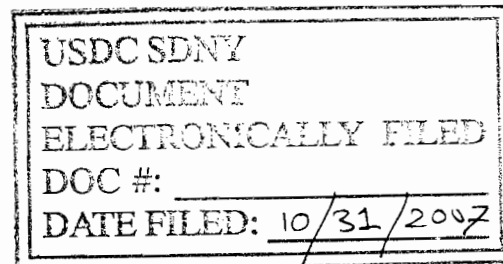


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File 05262.0002

October 23, 2007

Hon. Deborah A. Batts  
United States District Court  
United States Courthouse  
500 Pearl Street, Room 2510  
New York, New York 10007



Re: U.S. v. Acordia Northeast, Inc., et al.  
Docket No. 07 CIV 7377 (DAB)

Dear Judge Batts:

On behalf of all defendants – Acordia Northeast, Nisshin Steel, Galerie Felix Vercel and Sotheby's – this letter is written to request an extension of time for defendants to file answers or other pleadings responsive to the Complaint in the subject action until ten calendar days after the Court has ruled on a proposed Consent Judgment that is soon to be filed. These defendants have all signed a stipulation that was prepared by the United States and that we believe will dispose of this case in its entirety. We understand that the proposed Consent Judgment will be presented to the Court for approval later this week. In the interim, all defendants wish to avoid the cost of preparing and filing responsive pleadings which would otherwise become due.

The Complaint in this case was filed on August 17, 2007 and all defendants have either been served or accepted service. There have been no previous requests for extensions of time. The United States consents to such an extension.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert P. Taylor".

Robert P. Taylor  
Counsel for Nisshin Steel

RPT:lr

cc: All counsel as listed on the attached page

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AMSTERDAM BRUSSELS CHICAGO EAST PALO ALTO HOUSTON IRVINE LONDON LOS ANGELES  
MUNICH NEW YORK NORTHERN VIRGINIA PARIS SALT LAKE CITY SAN FRANCISCO TAIPEI WASHINGTON, DC

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Granted  
10/31/2007  
DAB

**HOWREY**  
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Hon. Deborah A. Batts  
October 22, 2007  
Page 2

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**SO ORDERED**

  
DEBORAH A. BATTS 10/31/2007  
UNITED STATES DISTRICT JUDGE

MEMO ENDORSED

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